IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No. 291 of 1993

For Approval and Signature:

HON'BLE MR.JUSTICE D.A.MEHTA Sd/-

HON'BLE MS.JUSTICE H.N.DEVANI Sd/-

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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UNION HARDWARE STORES - Applicant(s)

Versus

COMMISSIONER OF INCOME TAX - Respondent(s)

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Appearance :

MR MANISH R BHATT for Petitioner No(s).: 1.

NOTICE SERVED for Respondent No(s).: 1.

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CORAM : HON'BLE MR.JUSTICE D.A.MEHTA

and

HON'BLE MS.JUSTICE H.N.DEVANI

Date : 21/07/2005

ORAL JUDGMENT

(Per : HON'BLE MR.JUSTICE D.A.MEHTA)

This is a reference at the instance of the assessee. When the matter is called out there is no appearance on behalf of the applicant nor is anyone present. In the circumstances, Reference is left unanswered for want of prosecution and stands disposed of accordingly. There shall be no order as to costs.

Sd/- **Sd/-**

(D.A.Mehta, J) **(H.N.Devani, J)**

m.m.bhatt